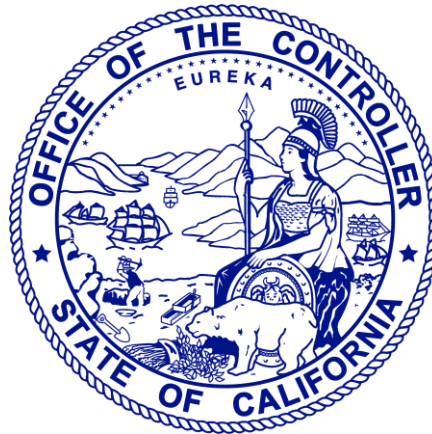


# Local Government Programs and Services Division



**BETTY T. YEE**  
California State Controller

# County FTR Changes

## Online forms:

- Main Menu:
  - Required forms
  - Optional forms
- Multi-Record forms:
  - **New** button
  - **Rename** button
  - **Delete** button
  - Drop-down list to navigate between records (appears after first record is created)

# County FTR Changes (continued)

Online forms (continued):

- **Check Errors** button
- Footnotes
- Always **Save** before **Close**
- Row numbering to help preparer communicate with LGRS staff

# County FTR Changes (continued)

## Online forms (continued):

- Beginning balance fields:
  - Beginning balance fields are editable only in the first year of implementation (FY 2016-17).
  - In subsequent years, beginning balance will be prior-year ending balance if prior-year record had an ending balance.
- The revised forms collect data at the fund financial statement level.

# County FTR Changes (continued)

Online forms (continued):

- The revised forms do not collect data at the government-wide statement level.
- Follow the instructions to complete the forms.

General changes: Reformatted for consistency across FTR systems (Cities, Counties, and Special Districts):

- Form headings
- Form account names

# County FTR Changes (continued)

**General Information** form: Added:

- **Email** field to **County Auditor-Controller** section
- “Does the report contain data from audited financial statements?” section

# County FTR Changes (continued)

**Comments** form: No changes.

**Internal Service Fund (ISF)** form:

- This is a new form for counties.
- ISF form may have multiple records for more than one ISF.

# County FTR Changes (continued)

Enterprise Fund (EF) forms:

- General changes:
  - Reformatted to agree with GAAP presentation
  - Exceptions:
    - Separate sections for nonoperating revenues and nonoperating expenses
    - Capital contributions detail
    - Net Position components (these fields roll up to the Statement of Net Position (SNP))



# County FTR Changes (continued)

## Enterprise Fund (EF) forms (continued):

- General changes (continued):
  - Deleted “Is this Activity Accounted for as an Enterprise?”

EF forms are only for EFs, not governmental funds (formerly “non-enterprise”).
  - Combined elements from other FTRs for each EF form
  - One form for each EF for all FTRs

# County FTR Changes (continued)

Enterprise Fund (EF) forms (continued):

- Specific change: Added **Statistics** section to **Airport** form.
- New forms:
  - Electric
  - Gas
  - Harbor and Port
  - Sewer
  - Transit
  - Water

# County FTR Changes (continued)

**Other Enterprise Fund** form: Similar functions to ISF form (multi-record form)

**Conduit Financing** form:

- New form (originally only for Special Districts)
- Report as EF or Fiduciary Fund
- Program only allows one column to be completed
- Minimum: Complete **Conduit Debt Issued and Outstanding** section

# County FTR Changes (continued)

## **Statement of Revenues** forms:

- General change:  
Amounts reported by governmental fund type.

# County FTR Changes (continued)

## Statement of Revenues forms (continued):

- Specific changes:
  - **Taxes: Property Taxes and Taxes – Other**  
form: Added:
    - Pass-through Property Taxes (ABX1 26)
    - Residual Property Taxes (ABX1 26)
    - Tax Increment
    - Parcel Tax
    - Other Property Taxes subform
    - **Total Taxes**

# County FTR Changes (continued)

## Statement of Revenues forms (continued):

- Specific changes (continued):
  - **Special Benefit Assessments and Licenses, Permits, and Franchises** form:
    - Combines two previous forms
    - Added Other Special Benefit Assessments subform
  - **Fines, Forfeitures, and Penalties, and Revenue from Use of Money and Property** form:
    - Combines two previous forms
    - Added two subforms

# County FTR Changes (continued)

## Statement of Revenues forms (continued):

- Specific changes (continued):
  - **Intergovernmental – State** form: Added:
    - 2011 Realignment Revenue
    - Public Safety – 2011
  - **Intergovernmental – Federal** form: Minor account relabeling
  - **Other In-Lieu Taxes and Intergovernmental Other** form:
    - **Total** adds up **Intergovernmental – Other** only
    - **Total** does not include **Other In-Lieu Taxes**

# County FTR Changes (continued)

## **Statement of Revenues** forms (continued):

- Specific changes (continued):
  - **Charges for Current Services** form: Minor account relabeling
  - **Miscellaneous Revenues and Total Revenues** form: Added:
    - Development Impact Fees
    - **Total Revenues**



# County FTR Changes (continued)

## **Statement of Revenues** forms (continued):

- Specific changes (continued):
  - Deleted forms, moved to new form:
    - Other Financing Sources
    - Transfers In

## **Statement of Expenditures** forms:

- General changes:
  - Amounts reported by governmental fund type.
  - **Capital Outlay** column moved to **Debt Service** form as section.

# County FTR Changes (continued)

## Statement of Expenditures forms (continued):

- Specific changes:
  - **General Government** form: Added **Total General Government**
  - **Public Protection** form: Added:
    - Other Detention and Correction
    - Other Protective Inspection
    - **Total Public Protection**

# County FTR Changes (continued)

## **Statement of Expenditures** forms (continued):

- Specific changes (continued):
  - **Public Ways and Facilities, Health, and Sanitation** form:
    - Combines three previous forms
    - Added:
      - Other Public Ways and Facilities
      - **Total Public Ways and Facilities**
      - Other Health
      - **Total Health**

# County FTR Changes (continued)

## **Statement of Expenditures** forms (continued):

- Specific changes (continued):
  - **Public Assistance** form: Added:
    - Other Welfare
    - Other General Relief
    - **Total Public Assistance**

# County FTR Changes (continued)

## **Statement of Expenditures** forms (continued):

- Specific changes (continued):
  - **Education and Recreation and Cultural Services** form:
    - Combines two previous forms
    - Added:
      - **Total Education**
      - **Other Recreation and Cultural Services**
      - **Total Recreation and Cultural Services**

# County FTR Changes (continued)

## **Statement of Expenditures** forms (continued):

- Specific changes (continued):
  - **Debt Service, Capital Outlay, and Total Expenditures** form:
    - **Capital Outlay** column combined with **Debt Service** form as section (by function)
    - Added:
      - Other Debt Service
      - **Total Debt Service**
      - **Total Expenditures**

# County FTR Changes (continued)

## **Statement of Expenditures** forms (continued):

- Specific changes (continued):
  - Deleted form, moved to new form: Transfers Out

## **Other Financing Sources (Uses) and Changes in Fund Balances** form:

- New form
- Formatted to agree with GAAP presentation

# County FTR Changes (continued)

Debt forms:

- **Long-Term Debt**
- **Other Long-Term Debt**
- **Construction Financing**
- **Lease Obligations**
- General changes:
  - Revised to conform to Government Code
  - Combined elements from other FTRs for each debt form



# County FTR Changes (continued)

Debt forms (continued):

- General changes (continued):
  - One form for each debt category for all FTRs
  - Deleted **Forward from PY**
  - Added:
    - Principal Unspent
    - Principal Outstanding, Current Portion
    - **Principal Outstanding, Noncurrent Portion**

# County FTR Changes (continued)

## **Long-Term Debt form:**

- Added:
  - Nature of Revenue Pledged
  - Percent of Pledge
  - Amount Held in Reserve
- Deleted **Principal Payments to Date**

## **Other Long-Term Debt form:**

- Added Nature of Revenue Pledged
- Deleted **Principal Payments to Date**

# County FTR Changes (continued)

## **Construction Financing** form: Added:

- Federal or State Financing
- Nature of Revenue Pledged
- Year of Issue
- Beginning Maturity Year
- Ending Maturity Year
- Principal Authorized
- Principal Received to Date
- **Estimated Payment Schedule**

# County FTR Changes (continued)

## Lease Obligations form:

- Added:
  - Name of Person or Organization
  - Beginning Maturity Year
  - Ending Maturity Year
  - Separate **Reason for Adjustment** for Principal and Interest
  - “The ‘Initial Debt Obligation’ includes principal and interest.” to list of conditions at bottom of the form
- Reformatted form to show Principal and Interest in separate columns.

# County FTR Changes (continued)

## **Debt Service Reconciliation** form:

- New form
- Reconciles the current-year principal and interest paid on the debt forms with:
  - Debt service (principal and interest) reported for governmental funds
  - Interest expense reported for ISF and EFs

# County FTR Changes (continued)

## **Debt Service Reconciliation** form (continued):

- **Debt Payments from Debt forms:**
  - Governmental funds fund type: Program adds up these accounts for all of the debt forms:
    - **Principal Paid in Current Fiscal Year**
    - **Interest Paid in Current Fiscal Year**
  - ISF and EF fund types: Program adds up **Interest Paid in Current Fiscal Year** for all of the debt forms.

# County FTR Changes (continued)

## Debt Service Reconciliation form (continued):

- **Debt Service:**
  - Governmental funds fund type: Program adds up these accounts from the **Debt Service** section of the **Statement of Expenditures – Debt Service, Capital Outlay, and Total Expenditures** form:
    - **Total Governmental Funds Retirement of Long-Term Debt**
    - **Total Governmental Funds Interest on Long-Term Debt**

# County FTR Changes (continued)

## **Debt Service Reconciliation** form (continued):

- **Debt Service** (continued):
  - ISF and EF fund types: Program adds up **Interest Expense** as reported in the **Nonoperating Expenses** section:
    - ISF form
    - EF forms (including **Enterprise Fund** column of the **Conduit Financing** form)
- **Difference (Should Be Zero): Total Debt Payments from Debt** forms should equal **Debt Service** for each column.



# County FTR Changes (continued)

## Debt Service Reconciliation form (continued):

- **Difference (Should Be Zero)** (continued): If **Difference** is not zero:
  - Determine if a form needs correction:
    - Debt form
    - **Statement of Expenditures – Debt Service, Capital Outlay, and Total Expenditures** form
    - ISF form
    - EF forms (including **Enterprise Fund** column of the **Conduit Financing** form)
  - If there is a legitimate reason for difference, explain in **Reason for Difference**.

# County FTR Changes (continued)

Financial Condition forms:

- **Balance Sheet**
- **Statement of Net Position**
- **Statement of Fiduciary Net Position**
- **Capital Assets and Long-Term Obligations**
- General changes:
  - Individual forms replace one previous form
  - Formatted to agree with GAAP presentation
  - Individual categories are the most common accounts in the county CAFRs
  - One set of forms for all FTRs

# County FTR Changes (continued)

## **Balance Sheet form:**

- Added:
  - **Deferred Outflows of Resources**
  - **Deferred Inflows of Resources**
- GASB 54 fund balance components

## **Statement of Net Position form:**

- Added:
  - **Deferred Outflows of Resources (DOR)**
  - **Deferred Inflows of Resources (DIR)**

# County FTR Changes (continued)

## Statement of Net Position form (continued):

- Separate DOR/DIR accounts:
  - Related to Pensions
  - Related to OPEB
  - Other Deferred Out/Inflows of Resources
- Accounts that auto-fill:
  - **Long-Term Debt, Due Within One Year:**  
Current portion of outstanding principal from debt forms for **Internal Service** and **Enterprise** fund types

# County FTR Changes (continued)

## **Statement of Net Position** form (continued):

- Accounts that auto-fill (continued):
  - **Noncurrent Liabilities:**
    - Noncurrent portion of outstanding principal from debt forms for **Internal Service** and **Enterprise** fund types
    - Long-Term Debt form:
      - **General Obligation Bonds**
      - **Revenue Bonds**
      - **Certificates of Participation**
      - **Other Bonds**

# County FTR Changes (continued)

## **Statement of Net Position** form (continued):

- Accounts that auto-fill (continued):
  - **Noncurrent Liabilities** (continued):
    - Other Long-Term Debt form:
      - **Loans (Other Long-Term Debt)**
      - **Notes (Other Long-Term Debt)**
      - **Other (Other Long-Term Debt)**
    - Construction Financing form:
      - **Construction Financing – Federal**
      - **Construction Financing – State**
    - Lease Obligations form: **Lease Principal**

# County FTR Changes (continued)

## **Statement of Net Position** form (continued):

- Accounts that auto-fill (continued):
  - **Net Position (Deficit):**
    - Net position components from proprietary fund forms:
      - ISF form
      - EF forms (including **Enterprise Fund** column of the **Conduit Financing** form)
    - **Net Investment in Capital Assets**
    - **Restricted**
    - **Unrestricted**

# County FTR Changes (continued)

**Statement of Fiduciary Net Position form: Added:**

- **Deferred Outflows of Resources**
- **Deferred Inflows of Resources**
- **Net Position Held in Trust**



# County FTR Changes (continued)

## **Capital Assets and Long-Term Obligations form:**

- Governmental fund:
  - Noncurrent assets (e.g., capital assets)
  - Noncurrent liabilities (e.g., long-term debt, net pension liability)
- Not GAAP
- Form needed because the FTRs collect data at the fund statement level, not government-wide

# County FTR Changes (continued)

## Capital Assets and Long-Term Obligations form (continued):

- Accounts that auto-fill:
  - Outstanding principal at end of fiscal year from debt forms for **Governmental** fund type
  - See slide for Statement of Net Position Noncurrent Liabilities

# County FTR Changes (continued)

## **Summary and Statistics** form:

- Formatted to summarize in separate columns:
  - **Governmental Funds**
  - **Proprietary Funds**
- Most fields auto-fill with amounts carried forward from other forms.
- The only input is to the subforms.
- Statistics moved to bottom of form.

# County FTR Changes (continued)

## **Parcel Tax form:**

- Improved functionality
- Multi-record form
- Instructions included in Counties FTR instructions

# County FTR Changes (continued)

## List of Revenues and Expenditures:

- New section was added to instructions.
- The list relates the accounts in the *Accounting Standards and Procedures for Counties* manual to the form reporting categories for governmental funds.

## Flowcharts:

- New section was added to instructions.
- The flowcharts illustrate how data flow from form to form.

# County FTR Changes (continued)

## Questions?



# Special District FTR Changes

## Differences from Counties FTR

For the counties that prepare Special District FTRs, the following section explains the differences between the revised SDs FTR forms and the revised Counties FTR forms.

**General Information** form: Added:

- **Email** field to **Report Prepared By** section
- **Firm Name** field to **Independent Auditor** section

# Special District FTR Changes

## Differences from Counties FTR (continued)

Enterprise Fund forms:

- Special District-only fields:
  - **Taxes and Assessments** section:
    - Same as previous district forms:
      - Current Secured and Unsecured (1%)
      - Voter-Approved Taxes
      - Property Assessments
      - Special Assessments
      - Prior-Year Taxes and Assessments
      - Penalties and Cost of Delinquent Taxes and Assessments



# Special District FTR Changes

## Differences from Counties FTR (continued)

Enterprise Fund forms (continued):

- Special District-only fields (continued):
  - **Taxes and Assessments** section (continued):
    - New fields:
      - Pass-through Property Taxes (ABX1 26)
      - Special Taxes

# Special District FTR Changes

## Differences from Counties FTR (continued)

Enterprise Fund forms (continued):

- Special District-only fields (continued):
  - **Intergovernmental – State** section:
    - Same as previous district forms:
      - Homeowners Property Tax Relief
      - Timber Yield
    - **State Other and In-Lieu Taxes** account separated:
      - In-Lieu Taxes
      - Other Intergovernmental – State

# Special District FTR Changes

## Differences from Counties FTR (continued)

### Enterprise Fund forms (continued):

- New forms:
  - Gas
  - Transit: Not operational for FY 2016-17
  - Other Enterprise: Functionally the same as Counties FTR
- **Waste Disposal** form revised to make two new forms for consistency with Cities and Counties FTRs:
  - Sewer
  - Solid Waste

# **Special District FTR Changes**

## **Differences from Counties FTR (continued)**

**Transportation** form: This form is not operational for FY 2016-17.

**Statement of Revenues, Expenditures, and Changes in Fund Balances** form (formerly **Non-Enterprise Activity**):

- Amounts reported by governmental fund type
- Reformatted to agree with GAAP presentation

# **Special District FTR Changes**

## **Differences from Counties FTR (continued)**

### **Statement of Revenues, Expenditures, and Changes in Fund Balances form (continued):**

- Specific changes:
  - Pass-through Property Taxes (ABX1 26)
  - Residual Property Taxes (ABX1 26)
  - Tax Increment
  - Parcel Tax
  - Sections with more than one reporting category: Added:
    - “Other” account
    - “Total” for section

# Special District FTR Changes

## Differences from Counties FTR (continued)

### Statement of Revenues, Expenditures, and Changes in Fund Balances form (continued):

- Specific changes (continued):
  - **Other Financing Sources (Uses)** section:  
Added accounts per authoritative financial reporting standards:
    - Other Long-Term Debt Proceeds
    - Premium on Bonds Issued
    - Discount on Bonds Issued
    - Demand Bonds
    - Proceeds from Sale of Capital Assets
    - Insurance Recoveries

# **Special District FTR Changes**

## **Differences from Counties FTR (continued)**

### **Statement of Revenues, Expenditures, and Changes in Fund Balances form (continued):**

- Specific changes (continued):
  - **Special and Extraordinary Items** section
  - Reason for Adjustment
- Deleted **Redevelopment Pass-Through**

**Consolidation of Fund Equities and Transfers**  
form: Deleted form because the new program makes it unnecessary.

# Special District FTR Changes

## Differences from Counties FTR (continued)

Debt forms: Special District-only fields:

- **Long-Term Debt** form: Same as previous district form:
  - District-wide or Improvement District/Zone
  - Improvement District/Zone (if applicable)
  - Activity



# Special District FTR Changes

## Differences from Counties FTR (continued)

Debt forms: Special District-only fields (continued):

- **Other Long-Term Debt** form:
  - Same as previous district form: Activity
  - From **Time Warrants** form:
    - Principal Due but Not Presented  
(Time Warrants Only)
    - Interest Due but Not Presented  
(Time Warrants Only)

# Special District FTR Changes

## Differences from Counties FTR (continued)

Debt forms: Special District-only fields (continued):

- **Construction Financing** form: Activity (same as previous district form)
- **Lease Obligations** form: Activity (same as previous district form)

Financial Condition forms:

- Four individual forms replace two previous forms.
- **Statement of Fiduciary Net Position** form: This form only reports **Private-Purpose Trust** and **Agency** funds for SDs.

# Special District FTR Changes

## Differences from Counties FTR (continued)

**Summary and Statistics** form: This form is not included in SDs FTR forms.

Definitions:

- Fund Balance components: See the **Balance Sheet** form instructions.
- Net Position components: See the **Internal Service Fund** form instructions.

**List of Revenues and Expenditures:** This list is not necessary for SDs.

# County FTR Changes (continued)

## Questions?



# Contact Information

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